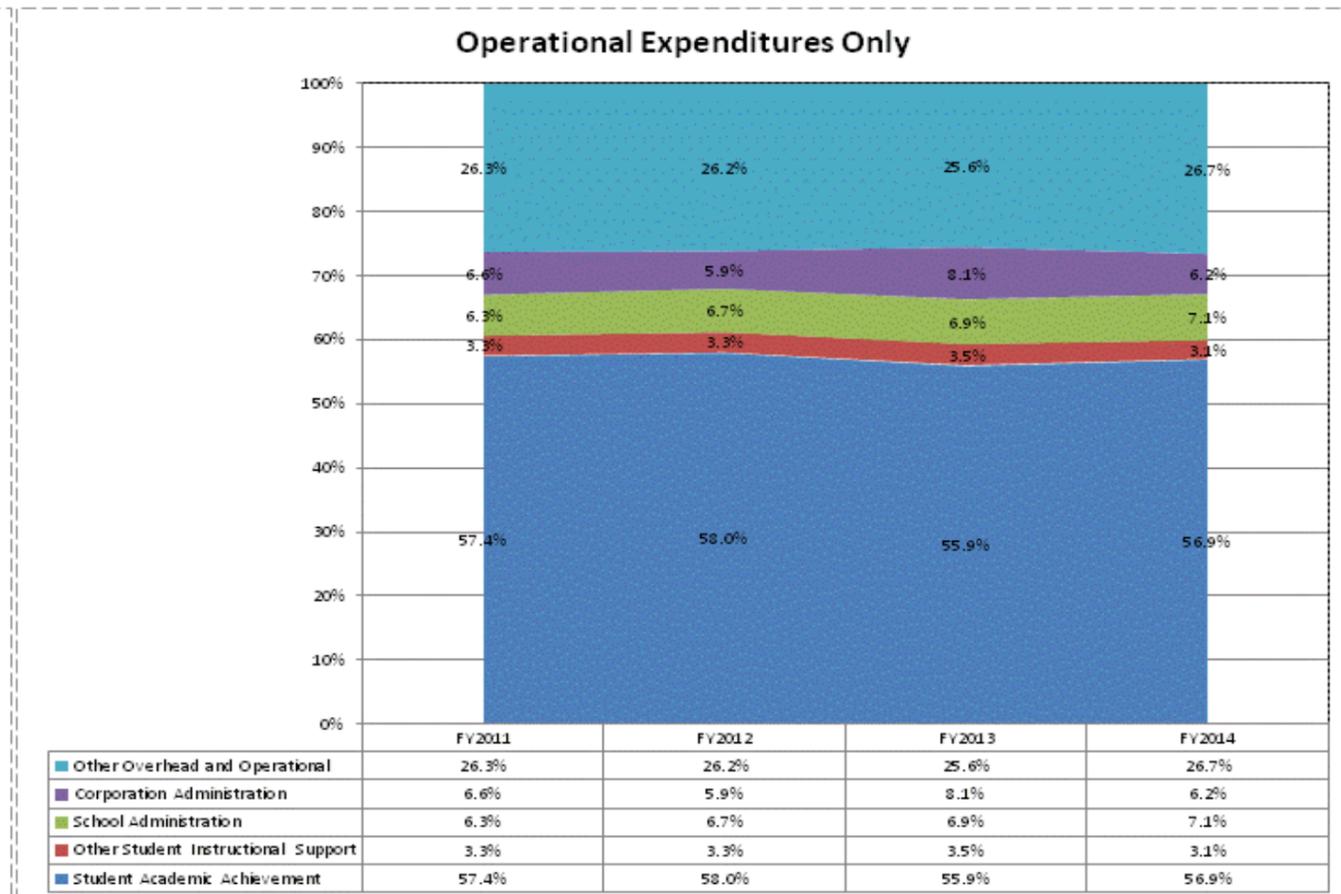
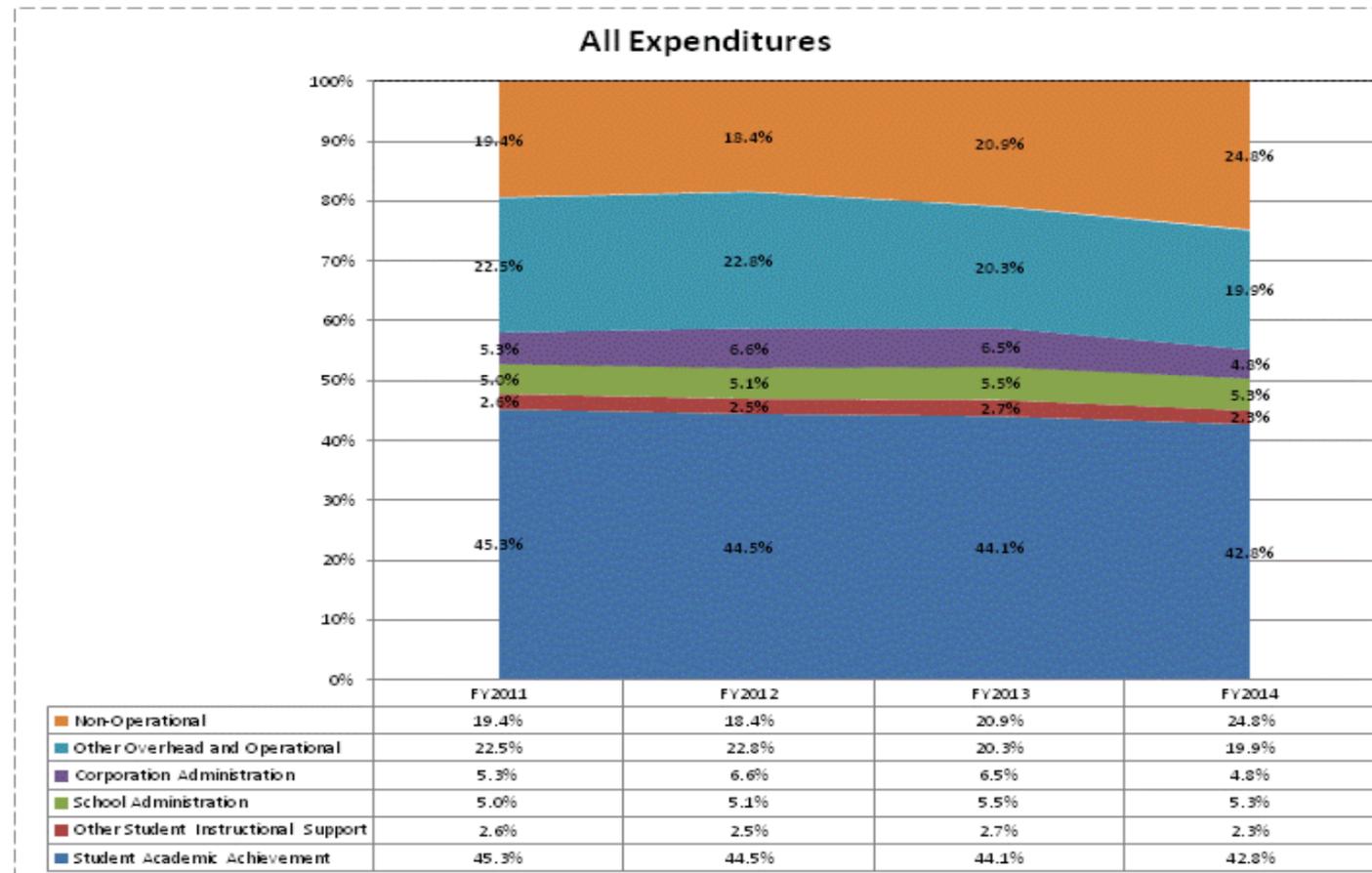


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union-North United School Corp (7215)

Union-North United School Corp (7215)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$5,995,979	56.8%	\$6,290,911	47.6%	\$5,428,996	44.1%	\$5,343,972	42.8%
Student Instructional Support	\$865,313	8.2%	\$1,059,597	8.0%	\$1,010,854	8.2%	\$954,018	7.6%
Overhead and Operational Nonoperational	\$2,573,014	24.4%	\$3,214,946	24.3%	\$3,293,406	26.8%	\$3,095,173	24.8%
Nonoperational	\$1,114,880	10.6%	\$2,662,473	20.1%	\$2,569,268	20.9%	\$3,103,834	24.8%
Grand Total	\$10,549,186		\$13,227,928		\$12,302,524		\$12,496,998	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	65.0%	55.6%	52.3%	50.4%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union-North United School Corp (7215)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$314,705	\$224,750	\$214,157	N/A	-32%	-5%
11100 Regular Programs; Elementary	\$1,806,970	\$2,122,542	\$2,140,012	\$1,832,408	1%	-14%	-14%
11200 Regular Programs; Middle/Junior High	\$707,223	\$1,007,789	\$937,726	\$863,104	22%	-14%	-8%
11300 Regular Programs; High School	\$1,005,962	\$1,395,618	\$968,653	\$1,022,421	2%	-27%	6%
11350 Regular Programs; High School; Academic Honors Diploma	\$0	\$23,853	\$2,914	\$15,094	N/A	-37%	418%
11420 Vocational Education; Agriculture B	\$50,167	\$21,053	\$53,200	\$52,222	4%	148%	-2%
11450 Vocational Education; Consumer and Homemaking	\$123,776	\$48,280	\$51,674	\$51,793	-58%	7%	0%
11590 Other Vocational Education Programs	\$16,001	\$33,389	\$0	\$0	-100%	-100%	N/A
11610 Regular Programs; Alternative Education Programs; Elementary	\$13,120	\$0	\$0	\$0	-100%	N/A	N/A
12110 Gifted And Talented; Gifted and Talented	\$4,741	\$0	\$0	\$0	-100%	N/A	N/A
12150 Gifted And Talented; High Ability Student Programs	\$0	\$0	\$0	\$20,927	N/A	N/A	N/A
12210 Mental Disabilities; Mild Mental Disabilities	\$2,318	\$1,811	\$494	\$0	-100%	-100%	-100%
12320 Physical Impairment; Multiple Disabilities	\$0	\$0	\$0	\$1,965	N/A	N/A	N/A
12350 Physical Impairment; Homebound	\$4,638	\$3,434	\$98	\$0	-100%	-100%	-100%
12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$948	\$1,200	\$0	\$0	-100%	-100%	N/A
12610 Learning Disability	\$4,950	\$4,847	\$3,133	\$1,260	-75%	-74%	-60%
12710 Equal Opportunity At Risk	\$921	\$0	\$0	\$0	-100%	N/A	N/A
12810 Special Education Preschool	\$38,193	\$12,095	\$0	\$0	-100%	-100%	N/A
12900 Other Special Programs	\$0	\$0	\$787	\$4,851	N/A	N/A	> 500%
14300 Summer School Programs; High School	\$11,027	\$16,390	\$8,883	\$4,070	-63%	-75%	-54%
16100 Remediation Testing	\$53,739	\$99,778	\$9,555	\$4,874	-91%	-95%	-49%
16200 Preventive Remediation	\$2,476	\$6,325	\$2,535	\$1,984	-20%	-69%	-22%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$9,130	\$10,294	\$0	\$47,773	423%	364%	N/A
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$14,419	\$12,557	\$0	\$0	-100%	-100%	N/A
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education	\$576,608	\$768,955	\$747,686	\$897,133	56%	17%	20%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$3,512	\$30,194	\$21,378	\$29,685	> 500%	-2%	39%
22110 Improvement of Instruction; Service Area Direction	\$5,051	\$52,424	\$3,150	\$0	-100%	-100%	-100%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$5,756	\$704	\$0	\$0	-100%	-100%	N/A
22130 Improvement of Instruction; Instructional Staff Training	\$20,143	\$12,522	\$7,199	\$13,214	-34%	6%	84%
22190 Improvement of Instruction; Other Improvement of Instructional Services	\$13,990	\$0	\$0	\$0	-100%	N/A	N/A
22220 Library/Media Services; School Library	\$75,290	\$117,216	\$133,656	\$128,889	71%	10%	-4%
22230 Library/Media Services; Audiovisual	\$18,070	\$20,232	\$744	\$704	-96%	-97%	-5%
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$45,926	\$0	\$0	N/A	-100%	N/A
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$52,755	\$30,111	N/A	N/A	-43%
22360 Instruction, Related Technology; Network Support	\$231,996	\$66,674	\$0	\$0	-100%	-100%	N/A
25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$34,459	\$9,380	\$42,380	\$43,936	28%	368%	4%
25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$42,838	\$11,220	\$15,636	\$61,398	43%	447%	293%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$0	\$19,504	\$0	\$0	N/A	-100%	N/A
26497 2007 Account Code - Teachers Retirement Fund	\$230,765	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$5,129,195	\$6,290,911	\$5,428,996	\$5,343,972	4%	-15%	-2%
Student Instructional Support							
21110 Attendance and Social Work Services; Service Area Direction	\$3,315	\$0	\$0	\$0	-100%	N/A	N/A
21220 Guidance Services; Counseling Services	\$119,443	\$189,884	\$218,170	\$185,538	55%	-2%	-15%
21230 Guidance Services; Appraisal Services	\$4,107	\$5,709	\$3,674	\$36	-99%	-99%	-99%
21240 Guidance Services; Information Services	\$7,545	\$7,295	\$51,379	\$33,693	347%	362%	-34%
21250 Guidance Services; Records Maintenance	\$8,780	\$6,698	\$254	\$372	-96%	-94%	47%
21340 Health Services; Nurse Services	\$26,291	\$58,393	\$63,851	\$69,048	163%	18%	8%
21390 Health Services; Other Health Services	\$1,950	\$1,320	\$0	\$0	-100%	-100%	N/A
21520 Speech Pathology and Audiology Services; Speech Pathology Services	\$134	\$186	\$131	\$47	-65%	-75%	-64%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union-North United School Corp (7215)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
21910 Other Support Services, Students; Service Area Direction	\$319	\$0	\$0	\$0	-100%	N/A	N/A
21990 Other Support Services, Students; Other Student Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
24100 Office of The Principal	\$417,328	\$600,326	\$545,325	\$536,834	29%	-11%	-2%
24900 Other Support Services, School Administration	\$131,153	\$189,787	\$128,070	\$128,450	-2%	-32%	0%
Student Instructional Support Total	\$720,364	\$1,059,597	\$1,010,854	\$954,018	32%	-10%	-6%
Overhead and Operational							
23110 Board of Education; Service Area Direction	\$37,478	\$36,834	\$28,559	\$23,184	-38%	-37%	-19%
23150 Board of Education; Legal Services	\$24,807	\$21,241	\$14,346	\$17,490	-29%	-18%	22%
23160 Board of Education; Promotion Expenses	\$2,669	\$1,500	\$1,700	\$1,000	-63%	-33%	-41%
23210 Executive Administration; Office of The Superintendent	\$171,375	\$260,399	\$195,854	\$185,325	8%	-29%	-5%
23220 Executive Administration; Community Relations	\$0	\$1,426	\$200	\$0	N/A	-100%	-100%
23230 Executive Administration; Staff Relations and Negotiations	\$0	\$0	\$90	\$0	N/A	N/A	-100%
23290 Executive Administration; Other Executive Administration Services	\$0	\$0	\$59,694	\$48,699	N/A	N/A	-18%
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$60,000	\$0	N/A	N/A	-100%
25140 Fiscal Services; Receiving and Disbursing Funds	\$0	\$0	\$6,435	\$15,216	N/A	N/A	136%
25150 Fiscal Services; Payroll Services	\$28,049	\$60,021	\$44,138	\$36,864	31%	-39%	-16%
25160 Fiscal Services; Financial Accounting	\$30,455	\$68,579	\$68,548	\$65,542	115%	-4%	-4%
25191 Other Fiscal Services; Refund of Revenue	\$864	\$1,020	\$2,021	\$509	-41%	-50%	-75%
25193 Other Fiscal Services; Printed Forms	\$1,635	\$3,099	\$2,602	\$1,502	-8%	-52%	-42%
25196 Other Fiscal Services; Cash Change	\$706	\$350	\$500	\$500	-29%	43%	0%
25199 Other Fiscal Services; Other	\$48	\$12	\$781	\$175	266%	> 500%	-78%
25300 Printing, Publishing, and Duplicating Services	\$3,417	\$7,202	\$354	\$0	-100%	-100%	-100%
25400 Planning, Research, Development and Evaluation	\$520	\$0	\$0	\$0	-100%	N/A	N/A
25750 Personnel Services; Health Services	\$364	\$0	\$1,603	\$808	122%	N/A	-50%
25790 Personnel Services; Other Professional Services	\$0	\$11,991	\$47,495	\$37,075	N/A	209%	-22%
25850 Administrative Technology Services; Network Support	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25860 Administrative Technology Services; Hardware Maintenance And Support	\$0	\$9,325	\$146,507	\$81,030	N/A	> 500%	-45%
25890 Other Technology Services	\$0	\$100,772	\$118,750	\$87,715	N/A	-13%	-26%
25920 Ditch Assessments	\$189	\$136	\$73	\$76	-60%	-44%	5%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$903,425	\$1,090,790	\$970,739	\$948,538	5%	-13%	-2%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,545	\$6,567	\$11,974	\$6,503	-24%	-1%	-46%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$77,167	\$148,011	\$150,365	\$174,336	126%	18%	16%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$256	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$196	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$7,333	\$3,714	\$3,305	\$6,939	-5%	87%	110%
26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$3,430	\$0	\$0	N/A	-100%	N/A
26700 Operation and Maintenance of Plant Services; Insurance	\$53,973	\$57,874	\$43,989	\$44,536	-17%	-23%	1%
27010 Student Transportation; Service Area Direction	\$0	\$42,287	\$33,584	\$39,158	N/A	-7%	17%
27100 Student Transportation; Vehicle Operation	\$71,295	\$66,623	\$95,430	\$106,918	50%	60%	12%
27200 Student Transportation; Monitoring Services	\$1,523	\$4,009	\$4,274	\$4,736	211%	18%	11%
27300 Student Transportation; Vehicle Servicing and Maintenance	\$73,448	\$128,979	\$110,458	\$97,896	33%	-24%	-11%
27400 Student Transportation; Purchase of School Buses	\$0	\$55,398	\$0	\$0	N/A	-100%	N/A
27500 Student Transportation; Insurance on Buses	\$8,297	\$6,034	\$3,463	\$5,000	-40%	-17%	44%
27600 Student Transportation; Insurance on Pupils	\$176	\$177	\$1,154	\$966	448%	446%	-16%
27700 Student Transportation; Contracted Transportation Services	\$465,392	\$492,666	\$523,780	\$522,241	12%	6%	0%
27900 Student Transportation; Other Student Transportation Services	\$0	\$349	\$0	\$186	N/A	-47%	N/A
31200 Food Services Operations; Food Preparation and Dispensing	\$206,181	\$280,077	\$291,608	\$290,936	41%	4%	0%
31400 Food Services Operations; Food Purchases	\$203,702	\$244,055	\$249,033	\$243,573	20%	0%	-2%
Overhead and Operational Total	\$2,383,485	\$3,214,946	\$3,293,406	\$3,095,173	30%	-4%	-6%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Union-North United School Corp (7215)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Nonoperational							
33100 Community Service Operations; Direction of Community Services	\$4,683	\$318	\$385	\$0	-100%	-100%	-100%
33200 Community Recreation	\$10,493	\$27,768	\$28,072	\$34,103	225%	23%	21%
33300 Civic Services	\$0	\$223	\$0	\$0	N/A	-100%	N/A
33400 Athletic Coaches	\$142,157	\$162,961	\$139,153	\$152,418	7%	-6%	10%
33990 Other Community Services; Other	\$500	\$0	\$0	\$0	-100%	N/A	N/A
41000 Facilities Acquisition and Construction; Land Acquisition and Development	\$0	\$100,000	\$0	\$0	N/A	-100%	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$23,593	\$199,598	\$7,513	\$30,906	31%	-85%	311%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$175,418	\$836,734	\$49,319	\$0	-100%	-100%	-100%
45300 Building Acquisition, Construction and Improvement; Skilled Craft Employees	\$0	\$0	\$879,352	\$1,516,822	N/A	N/A	72%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$2,075	\$35,567	\$180	\$399	-81%	-99%	121%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$11,287	\$18,114	\$1,500	\$0	-100%	-100%	-100%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$0	\$1,950	\$0	\$0	N/A	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$33,980	\$67,414	\$4,671	\$415	-99%	-99%	-91%
49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$0	\$10,057	\$0	\$0	N/A	-100%	N/A
51100 Debt Services; Principal on Debt; Bonds	\$263,167	\$175,875	\$1,253,750	\$1,230,000	367%	> 500%	-2%
51600 Debt Services; Principal on Debt; Other Department of Local Government Finance Approved Del	\$0	\$0	\$3,973	\$3,973	N/A	N/A	0%
52100 Debt Services; Interest on Debt; Bonds	\$411,259	\$990,344	\$192,182	\$134,799	-67%	-86%	-30%
52200 Debt Services; Interest on Debt; Temporary Loans	\$4,272	\$35,551	\$9,219	\$0	-100%	-100%	-100%
Nonoperational Total	\$1,082,884	\$2,662,473	\$2,569,268	\$3,103,834	187%	17%	21%
Prorated By Fund							
26491 2007 Account Code - PERF	\$112,805	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$413,694	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$38,868	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$495,360	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$1,638	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$170,894	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,233,259	\$0	\$0	\$0	N/A	N/A	N/A